

House File 245 - Introduced

HOUSE FILE 245

BY GUSTOFF

A BILL FOR

1 An Act relating to protests considered by local boards of
2 review and including applicability provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.31, subsection 2, Code 2023, is
2 amended by adding the following new paragraph:

3 NEW PARAGRAPH. *c.* For a ten-member county board of review
4 created under paragraph `b`, the chairperson of the board may
5 authorize the board of review to convene subunits of the board
6 of not less than three members for the purpose of conducting
7 hearings, receiving evidence, and making recommendations for
8 the resolution of protests to then be considered by the full
9 board of review. Meetings of a majority, but in no case less
10 than three members, of the subunit members under this paragraph
11 shall constitute a meeting of a governmental body under section
12 21.2, subsection 2, and the meeting shall be conducted in
13 accordance with chapter 21. If a protest is considered by a
14 subunit of the board, the recommendation of the subunit must
15 subsequently be considered by the full board of review for
16 final disposition. A recommendation of a subunit of the board
17 of review may be modified by the full board of review prior to
18 approval.

19 Sec. 2. **APPLICABILITY.** This Act applies to assessment
20 protests for assessment years beginning on or after January 1,
21 2024.

22 **EXPLANATION**

23 The inclusion of this explanation does not constitute agreement with
24 the explanation's substance by the members of the general assembly.

25 Code section 441.31, in part, governs the composition of
26 local boards of review, which are required to hear property
27 assessment protests. Under current law, if a city having a
28 population of more than 125,000 abolishes its office of city
29 assessor, the city may provide, by ordinance, for a city board
30 of review or request the county conference board to appoint
31 a 10-member county board of review. This bill specifies
32 that for a 10-member county board of review, the chairperson
33 of the board may authorize the board of review to convene
34 subunits of the board of not less than three members for the
35 purpose of conducting a hearing, receiving evidence, and making

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1 recommendations for the resolution of protests to be considered
2 by the full board of review. A protest considered by a subunit
3 of the board must subsequently be considered by the full board
4 of review for final disposition. Meetings of a majority, but
5 in no case less than three members, of the subunit members
6 under the bill constitutes a meeting of a governmental body
7 under Code section 21.2(2), and the meeting shall be conducted
8 in accordance with Iowa's open meetings law.

9 The bill applies to assessment protests for assessment years
10 beginning on or after January 1, 2024.